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RECEIVED

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Also Admitted in New York
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February 9, 2005

VIA OVERNIGHT DELIVERY

Mr. David Waddell
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 32743-0505

Re: Acceris Communications Corp.
Docket No. 04-00438

Dear Mr. Waddell:

Enclosed please find for filing an original and (13) thirteen copies of Acceris Communications Corp.'s responses to the Commission's data requests.

APPLICANT HAS ALSO ENCLOSED ONE COPY OF RESPONSES TO DATA REQUEST NOS. 3 AND 4 IN A SEPARATE ENVELOPE MARKED "CONFIDENTIAL AND PROPRIETARY" AND RESPECTFULLY REQUESTS CONFIDENTIAL TREATMENT OF THE ENCLOSED FINANCIAL INFORMATION. APPLICANT EXPECTS THAT THIS INFORMATION WILL BE RESTRICTED TO COUNSEL, AGENTS AND EMPLOYEES WHO ARE SPECIFICALLY ASSIGNED TO THIS APPLICATION BY THE COMMISSION.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope.

If you have any questions or if I may provide you with additional information, please do not hesitate to contact me.

Respectfully submitted,


Lance J.M. Steinhart
Attorney for Acceris Communications Corp.

cc: David Silverman

Acceris Communications Corp.

Docket No. 04-00438

February 9, 2005

1. Please provide a \$20,000 bond or letter of credit in the name of Acceris. The bond referred to in the CLEC application in connection with a long distance reseller is in the name of WorldxChange.

Response: A \$20,000 bond under the name of Acceris Communications Corp. was filed with the Commission on February 4, 2005.

2. Please provide a certificate of authority to conduct business in the State of Tennessee in the name of Acceris Communications Corporation. The certificate provided is in the name of WorldxChange.

Response: Please see attached.

3. Please provide the number of consumer complaints, by state and federal agencies, in the states where Acceris is currently doing business and whether the complaints have been resolved.

Response: Please see the attached information filed under separate cover marked confidential.

4. Please provide financial information in the form of a Balance Sheet, Income Statement and Statement of Cash Flow along with Revenues and Operating Costs/Expenses format.

Response: Please see the attached financial information filed under separate cover marked confidential.



Department of State

Corporations Section
18th Floor, James K. Polk Building
Nashville, TN 37243-0306

APPLICATION FOR AMENDED
CERTIFICATE OF AUTHORITY
(FOR PROFIT)

For Office Use Only

FILED

2004 FEB 17 PM 1:36
RECEIVED
SECRETARY OF STATE

To the Secretary of State of the State of Tennessee:

Pursuant to the provisions of Section 48-25-104 of the Tennessee Business Corporation Act, the undersigned corporation hereby applies for an amended certificate of authority to transact business in the State of Tennessee, and for that purpose sets forth:

1. The name of the corporation is WorldxChange Corp.

If different, the name under which the certificate of authority is to be obtained is _____

Acceris Communications Corp.2. The state or country under whose law it is incorporated is Delaware3 The date of its incorporation is May 25, 2000 (must be month, day, and year), and the period of duration, if other than perpetual, is Perpetual

4. The complete street address (including zip code) of its principal office is _____

9775 Business Park Avenue, San Diego, CA 92131

Street

City

State/Country

Zip Code

5. The complete street address (including the county and the zip code) of its registered office in Tennessee is _____

1900 Church St., Ste. 400, Nashville, TN 37203

Street

City/State

County

Zip Code

The name of its registered agent at that office is TCS Corporate Services, Inc.

6. The names and complete business addresses (including zip code) of its current officers are (Attach separate sheet if necessary.)

See Attached List

7. The names and complete business addresses (including zip code) of its current board of directors are (Attach separate sheet if necessary.)

See Attached List

8. The corporation is a corporation for profit.

9. If the document is not to be effective upon filing by the Secretary of State, the delayed effective date/time is _____

_____, _____ (date), _____ (time)

[NOTE: A delayed effective date shall not be later than the 90th day after the date this document is filed by the Secretary of State.]

[NOTE: This application must be accompanied by a certificate of existence (or a document of similar import) duly authenticated by the Secretary of State or other official having custody of corporate records in the state or country under whose law it is incorporated. The certificate shall not bear a date of more than two (2) months prior to the date the application is successfully filed in Tennessee.]

2/2/04
Signature Date

President

Signer's Capacity

Acceris Communications Corp.

Name of Corporation

Signature

Kelly D. Murumets

Named (typed or printed)



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